

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEBRASKA**

**UNITED STATES OF AMERICA,**

**Petitioner,**

**v.**

**MARK S. KROEGER,**

**Respondent.**

**8:16CV355**

**ORDER TO SHOW CAUSE**

Upon the Petition of the United States of America to enforce an Internal Revenue Summons (Filing 1), and the attachments thereto, it is hereby

ORDERED that Respondent appear before the District Court of the United States for the District of Nebraska, Roman L. Hruska Courthouse, 111 South 18th Plaza, Omaha, Nebraska, at **9:00 a.m. on the 22nd day of August, 2016**, in Courtroom 7, to show cause why Respondent should not be compelled to comply with the Internal Revenue Service Summons served on March 31, 2016. It is further

ORDERED that a copy of this Order, together with the Petition and attachments thereto, be personally served on Respondent, by an official of the Internal Revenue Service who is hereby specially appointed for that purpose, and that such service be made pursuant to Rule 4.1 of the Federal Rules of Civil Procedure, within twenty-one (21) days of the date of this Order. It is further

ORDERED within 5 days of service of copies of this Order, the Petition and attachments thereto, Respondent shall file and serve a written response to the Petition. If Respondent has any defenses to present or motions to make in opposition to the Petition, such defenses or motions, if any, shall be made in writing and filed with the Court, and copies served on the United States Attorney at least five (5) business days prior to the date of the show cause hearing. Only those

issues raised by motion or brought into controversy by the responsive pleading shall be considered by the Court. Any uncontested allegations in the Petition shall be deemed admitted.

It is further

ORDERED that in the event no written response to the Petition is filed and served in accordance with this Order, or in the event the response filed does not deny or controvert the allegations of the Petition, the allegations in the Petition will be deemed admitted, and an order will be entered compelling Respondent to comply with the Summons. It is further

ORDERED that if Respondent has no objection to compliance with the Summons, Respondent may, at least three (3) business days prior to the date of the show cause hearing, notify the clerk of this Court, in writing, with copies to the United States Attorney, of the fact that no response or appearance as ordered herein will be required because Respondent will comply with the Summons.

DATED this 19th day of July, 2016.

BY THE COURT:

s/ Thomas D. Thalken  
United States Magistrate Judge